

KAMIESBERG MUNICIPALITY

ANNUAL REPORT

2007-2008



Introduction and Overview

Chapter 1

1.1 Mayor's foreword

We as a municipality must prepare an annual report for each financial year in accordance with the Municipal Finance Management Act.

The purpose of this annual report is to:

- ❖ provide a record of all activities of the municipality
- ❖ provide a report on performance on the service and budget implementation plan
- ❖ and to demonstrate accountability to the local communities.

During our sessions on the integrated development plan you as the local communities have spoken out on your needs which we as Council put into a service delivery and budget implementation plan (SDBIP). We regard the SDBIP as a contract with you as our communities for which you must hold us accountable for. Hence this annual report for 2007/08.

This report has never been ment only to promote the positive image of the municipality, but to give a true, honest and accurate account of the goals set by the Council and the success or otherwise in achieving these goals. This report once adopted by Council will be sent to various authorities and the wider community.

The vision of the Kamiesberg Municipality is to better the quality of life of every citizen in its area. We set the following targets to achieve our vision:

Eradicate bucket system by December 2007
Eradicate household backlogs in water by 2008
Eradicate household backlogs in sanitation by 2010
Eradicate sanitation backlogs at schools by 2005

Eradicate water backlogs at schools by 2005

Halve unemployment rate by 2014

Improve literacy by 50% by 2014

Provide skills to all laborers by 2014

Stabilize prevalence rate of HIV and AIDS and begin reverse by 2014

Conserve and protect our valuable critical biodiversity areas by 2014

Ensure a system of good governance and corrupt free workplace

Reducing backlog of basic needs such as water, sanitation, electricity and refuse removal.

Shelter for all by 2014

An income percentage of 80% and a sound sustainable financial system, that can produce the resources for the implementation of the integrated development strategy.

During 2007/08 we experienced some performance highlights but also critical challenges which should be addressed as a matter of urgency.

Challenges

We must respond to the needs of our people. In doing so, we must have sufficient and competent personnel to do so. We do not have enough competent workers. The position of electrician has been vacant since February 2007 and the Manager Technical Services since March 2007. The Manager Corporate Services since 2002 and the LED Manager since March 2007. There is only one employee in the Economic Development Department. Senior positions in the municipality should not remain unfilled for any length of time. This not only creates uncertainty for employees working within the department, it also has a very crippling effect on

project management, service delivery, leadership, decision making and control. The financial statements and the Auditor General's report reflect the in competency of personnel.

The Municipal Manager can no longer operate on a strategic level to prevent crisis, but is caught up in clerical work and does crisis management the whole time. The lack of personnel appointed makes no provision for internal controls.

Poor financial management impact adversely on the business of Council.

A competency and skills audit should be conducted on all senior personnel. We shall approach the Development Bank in this regard.

The competency and skills framework, developed by DPLG, should be adopted and implemented throughout the staff establishment – not just only for the Municipal Manager.

Councilors and senior management should take responsibility for the recovery of the financial situation of the municipality.

Training of Councilors and personnel should remain a high priority.

Young professionals from the Development Bank of South Africa should be appointed in the Finance department.

Chapter 2

Performance highlights

Despite these challenges, we can announce some performance highlights;

- During the 2007/08 Provincial IDP Review our municipality was credited with a credible implement able IDP.
- The bucket system was eradicated by December 2007.
- Every household has access to refuse removal.
- The backlog in terms of water and sanitation is cleared.
- The backlog in terms of water and sanitation for schools and clinics is cleared.
- Certain critical biodiversity areas are identified for conservation and tourism development.
- An Anti-Corruption policy was adopted by Council and the implementation thereof will ensure a corrupt free workplace.
- Except for 85 households in Lepelfontein, all households have access to electricity.
- We made progress with regards to skills development. We received an Award from the LGSETA for the most improved municipality in terms of skills development in the Province.
- The overall housing backlog is reduced from 580 to 120.
- With the support of the Development Bank of South Africa under the Sisenje Manje Project we developed and adopted our Spatial Development Plan and land use management system. It was sent to the MEC for Housing and Local Government for proclamation. We are one of only two municipalities in the Province to do this.

- Department of Economics

A total of 729 jobs are created for the unemployed during 2007/08 of which 287 were men, 190 women, 1 disabled person and 251 youth.

We tried our level best to push away the frontier of poverty from our unemployed and indigents. Here follows a breakdown of jobs created:

| Project name | Town | Jobs created | | | |
|-------------------------|------------------------|--------------|-------|----------|-------|
| | | Men | Women | Disabled | Youth |
| Water | Kamassies | 11 | 2 | - | 20 |
| Water and town cleaning | Lepelfontein | 2 | 13 | - | 8 |
| Housing | Kharkams | 9 | 2 | - | 4 |
| | Paulshoek | 7 | 2 | - | 3 |
| | Garies | 9 | 1 | - | 5 |
| | Nourivier | 5 | 1 | - | 13 |
| | Spoegrivier | 8 | 4 | - | 8 |
| Streetlights | Kharkams | 0 | 0 | - | 0 |
| | Leliefontein | 0 | 0 | 0 | 0 |
| | Kamassies/ Rooifontein | 3 | - | - | - |
| Sanitation | Kharkams | 3 | - | - | - |
| | Lepelsfontein | 3 | 3 | - | 5 |
| Town cleaning | Kamieskroon | 5 | 5 | - | |
| Sport grounds | Tweervier | 2 | 5 | - | 5 |
| | Spoegrivier | 14 | 9 | - | 16 |
| Community halls | Tweervier | 5 | 2 | - | - |
| | Leliefontein | 4 | 2 | - | - |
| Town cleaning | Tweervier | 5 | 5 | | 16 |
| Food security project | Spoegrivier | 4 | 2 | - | 7 |
| Grave yards | Spoegrivier | 2 | 2 | - | 3 |
| Roads | Soebatsfontein | 10 | 5 | - | 5 |
| Coast Care | Hondeklipbaai | 3 | 11 | 1 | 4 |
| | Sanparks | 119 | 78 | - | 87 |
| Poverty Alleviation | Sanparks | 54 | 36 | - | 42 |

Chapter 3

OVERVIEW OF KAMIESBERG MUNICIPALITY

Kamiesberg Municipality is a category B municipality (NC064) established in 2001 in accordance with the demarcation process. The municipality is located in the extreme western parts of the Northern Cape Province and falls within the boundaries of the Namaqua District.

It serves a geographical area of 11742 km² and is divided into four municipal wards. It has a population of 10759 with an average of approximately 1 person per square km.

The municipality provides services to the towns and settlements of Garies, Hondeklipbaai, Kamassies, Kamieskroon, Kharkams, Kheis, Klipfontein, Leliefontein, Lepelsfontein, Nourivier, Paulshoek, Rooifontein, Soebatsfontein, Spoegrivier and Tweerivier. The nearest business centre is Springbok is 120 km away.

The municipality provides electricity to 86 farms within its area.

Socio economic environment of Kamiesberg municipal area

The socio economic conditions are poor.

It is estimated that by 2011 the number of households will increase, but the population will decrease. Households' sizes will also reduce. This is based on the assumption that the out migration of people will continue due to lack of economic activities within the area.

The gender distribution is 51% males and 49% females. The majority of people are below the age of 20. However the second biggest group (20-40 and 41-60) fall within the age groups that should make up the economically active population. If the employment opportunities within the area were better, the socio economic conditions of the local population would also be better. The need for effective and sustainable local economic development initiations is therefore critical.

Education and training satisfy the basic human need for knowledge and skills, therefore providing a means for meeting other basic needs. The level of education in a given population influences that population's welfare through effects on health, fertility and life expectancy. Education helps to increase the value of other forms of social and physical investments.

The education status within the Kamiesberg Municipality area is very poor. For all persons aged 20 and above approximately 8% have no schooling at all, and the numbers with tertiary and post graduate levels of education are virtually insignificant. There are only 12 primary schools and 2 high schools serving the municipal area.

In terms of the health status of the municipal area hypertension, diabetes, HIV, TB, diarrhea and malnourishment (especially amongst children) are most prevalent.

In terms of medical facilities there are 10 satellite clinics and one community health centre.

The satellite facilities are understaffed and only 3 professional nurses serve all the clinics within the area. The distances complicate the frequency with which clinic services can be provided. Apart from Garies all of the facilities are in need of upgrading, especially in Soebatsfontein. The facility in Kamassies lacks a waiting area, forcing people to stand.

Economic environment

Opportunities for employment within the municipal area are limited to mainly agriculture, mining and community services.

Apart from the municipality, clinics and other government departments the available facilities in the urban area that can offer employment are limited.

Namaqualand has one of the smaller economies in the Northern Cape and Kamiesberg only contributes 7% to the Namaqualand economy dominated by the Nama Khoi area.

The largest sector contributing to the economy of Kamiesberg (community, social, personal services) has grown over an annual rate of just over 1% which is roughly the growth rate of Kamiesberg.

It is clear that Kamiesberg has a depressed economy and that there are no real drivers that indicate an imminent upturn in the economic outlook for the municipality.

Household income is one of the most important determinants of welfare in a region. Poverty is often defined as the lack of resources to meet basic needs.

5% of all households within the area earn no income at all. 67% of all households earn less than R3200 per month. 20% between R3201 - R6400, 7% between R6401 – R12 800 per month. 1% and less of households earn more than R12 801 per month.

32% of the economically active inactive and potentially active labour force within the area is employed.

Another 18% must be targeted for employment should employment opportunities improve, (10% unemployed and 8% who could not find employment)

The 5% scholars or students should also be targeted.

Given the educational levels, it is unlikely that they will go on to study further.

Learner ships and other labour economic activities, particularly, labour intensive activities should be targeted.

The number of indigent households equals to 1206 – almost 50% of total households.

Regional infrastructure

The main transport infrastructure serving the area is the N7 National Road which runs through the area connecting Namibia and Cape Town.

The area is not served by railways or airways.

The electricity grid in the area is fragmented and does not form a coherent backbone connected to the national grid.

Physical environment

The area is mainly underlain by rocks. The overall plant life is deteriorating and there is an increase in poisonous plants. However the area can still be considered ecologically special.

There are no perennial rivers and the source of water is subterranean. The climate is hot and dry and the municipality is situated in an arid area where water is a scarce natural resource.

Chapter 4

HUMAN RESOURCE AND OTHER ORGANIZATIONAL MANAGEMENT

The municipality operates according to a plenary executive system where executive powers are exercised by a full meeting of the municipal council. There is a local labour forum responsible for reviewing labour related issues which meet only a monthly basis.

There are 4 ward committees, one in each of the four wards. Although the ward committees operate the feedback from the committees to the council needs to be improved.

For the delivery of services the administration of the municipality is divided into 4 departments: corporate services, economic development, budget and treasury and technical services.

As of December 2007 the municipality had an approved organogram of which 23 positions are vacant. The educational levels of staff are low. 25% of the staff complement is schooled to grade 7 (previously standard 5) and 24% to Grade 12 (matric). The municipal manager has a B. Degree and the chief financial officer a diploma in financial management. However two of the most senior positions in the technical department have been vacant for some time and this poses a serious threat to the sustainability of service delivery. The position of electrician and technical manager have been vacant since February 2007 as well as the position of LED manager. The position of manager corporate services has been vacant since 2002.

A number of policies have been development to satisfy the needs of the communities and to better the quality of their lives.

The following policies were adopted by Council 23 July 2008:

Belastingbeleid.

Delegasiebeleid.

Finansiële Beleide:

- * Voorsieningskanaalbestuursbeleid
- * Kontantbestuur- en Beleggingsbeleid
- * Reis- en Verblyfbeleid.

- * Kredietbeheerbeleid.
- * Pensioen- en Mediese Fondse vir Raadslede
- * Groeplewensversekeringskema
- * Langdiensbonus
- * Vervoertoelaag
- * Batebestuursbeleid
- * Skuldbeleid
- * Kredietbeheer en Skuldinvorderingsbeleid
- * Tariefbeleid

Kommunikasiebeleid

Anti-Korrupsie Strategie Beleid.

Regshulp aan Raadslede en Amptenare

Menslike Hulpbron Beleide:

- * Gedragskode
- * Werwings- en Keuringsbeleid
- * Gelyke Indiensnemingsbeleid
- * Inlywingsbeleid
- * Diensvoorwaardebeleid
- * Voordelebeleid
- * Waarnemingstoelaebeleid
- * Tydelike Indiensnemingsbeleid
- * Dissiplinêre Beleid en Prosedure
- * Griewe Beleid en Prosedure
- * Misbruik van middele Beleid
- * Afwesigheid sonder verlof Beleid
- * Seksuele Teisteringsbeleid
- * Onbevoegdheid, Swak Gesondheid-/
Beseringsbeleid
- * Bestuur van Onderprestasie
- * HIV/VIGS Beleid

- * Rook Beleid
- * Vaardigheidsontwikkelingsbeleid
- * Werknemer Prestasiebestuursbeleid
(ingeslote PBS Implementerings beleid)

The following policies were sent for promulgation as by-laws:

Begraafplase
 Beheer oor Aanhou van Honde
 Beheer oor Aanhou van Diere, Pluimvee en Bye
 Beheer van Straathandel
 Beheer oor Advertensietekens en Ontsiering van Voorkante of Fronte van Strate
 Wetstoepassing
 Waterdienste
 Boubeheer
 Munisipale Taxistaanplek
 Elektrisiteit
 Brandweer
 Verwydering van afvalstowwe
 Karavaanparke
 Swembad
 Munisipale Meent
 Vuurwerke
 Tariewe, Kredietbeheer en Skuldinvordering
 Reglement van Orde
 Antennestelsels

The total personnel cost compared to total budget for 2007/08 is 37%.

| Arreas owed to municipality on 30 June 2008 by Councilors | | | | |
|---|---------|---------|----------|-------|
| Councilor | 30 days | 60 days | 90+ days | Total |
| Martin Klaase | R0 | R0 | R0 | R0 |
| Alfreda Cloete | R0 | R0 | R0 | R0 |
| Maria Joseph | 146.10 | 156.24 | 1259.80 | |
| MM Steenkamp | 68.50 | 37.22 | R0 | |
| WD Fortuin | R0 | R0 | R0 | R0 |
| S Engelbrecht | 94.5 | 130.48 | 1927.77 | |
| M Hanekom | | | | |
| Total | | | | |

Councilor remuneration 1 July 2007 – 30 June 2008

| Councilor | Traveling | Cellphone | Medical | Monthly Salary | Pension |
|------------------------|-----------|-----------|---------|----------------|---------|
| M Steenkamp (mayor) | R3500 | R1117 | - | R14 000 | - |
| MR Klaase | R1750 | R679 | - | R7000 | - |
| WD Fortuin | R1750 | R679 | R838 | R7000 | R962.50 |
| MJB Hanekom | R1750 | R679 | - | R7000 | R962.50 |
| AH Cloete | R1750 | R679 | - | R7000 | R962.50 |
| MS Joseph | R1750 | R679 | - | R7000 | R962.50 |
| S Engelbrecht | R1750 | R679 | - | R7000 | - |

ARREARS OWED TO MUNICIPALITY BY STAFF AS ON 30 JUNE 2008

| Naam | Rek.no | Huidig | Vorige | 30 Dae | 60 Dae | 90 Dae+ | Btw | Krediete | Totaal |
|------------------|---------------|----------------|-----------------|----------------|----------------|-----------------|------------|----------------|--------------|
| L.Magerman | 500563 | 0 | 211.70 | 132.90 | 183.90 | 2,975.07 | 208.23 | - | 3,711.80 |
| Attie Steenkamp | 500586 | 0 | 150.50 | 141.70 | 204.86 | 2,594.34 | 272.58 | - | 3,363.98 |
| W.Tieties | 500589 | 0 | 128.50 | 128.50 | 154.80 | 1,917.50 | 197.45 | - | 2,526.75 |
| Daisia Steenkamp | 500701 | 0 | 128.50 | 132.90 | 141.69 | 692.12 | 81.04 | - | 1,176.25 |
| J.P De Villiers | 501151 | 0 | 1,483.72 | 1,958.12 | 668.70 | 8,563.32 | 1,341.19 | - | 14,015.05 |
| W.Skippers | 501324 | 0 | - | - | - | - | - | - | - |
| Richard Paulse | 501401 | 0 | 331.66 | 156.06 | 173.25 | 20.63 | 68.16 | - | 749.76 |
| Name | Rek no | Current | Previous | 30 days | 60 days | 90+ days | Btw | Credits | Total |
| JJJ Wildschut | 501410 | 0 | 176.66 | 181.06 | 200.49 | 293.44 | 103.95 | - | 955.60 |
| Willem Cloete | 501431 | 0 | 171.46 | 171.46 | 202.15 | 102.65 | 82.12 | - | 729.84 |
| Josop Willems | 501456 | 0 | 176.66 | 181.06 | 191.55 | 297.46 | 103.24 | - | 949.97 |
| L.Hanekom | 501468 | 0 | 156.06 | 67.76 | - | - | 31.34 | - | 255.16 |
| K.Pieters | 501494 | 0 | 17.83 | - | - | - | 2.49 | - | 20.32 |
| Patric Kariem | 501498 | 0 | 176.66 | 176.66 | 180.77 | 143.76 | 84.19 | - | 762.04 |
| J.Maarman | 501580 | | | | | | | - | |

| | | | | | | | | | |
|-----------------|---------------|----------------|-----------------|----------------|----------------|-----------------|------------|----------------|--------------|
| | | 8,611.35 | 59.90 | 59.90 | 132.57 | 5,060.55 | 656.98 | | 14,581.25 |
| K.Klaase | 501627 | 0 | 39.50 | 39.50 | 49.48 | 833.75 | 58.37 | - | 1,020.60 |
| J.Rooi | 501731 | 0 | 151.66 | 164.86 | 169.38 | 213.64 | 94.78 | - | 794.32 |
| M.Coetzee | 501794 | 0 | 178.06 | 173.66 | 235.83 | 255.51 | 115.50 | - | 958.56 |
| S.Cloete | 501982 | 0 | - | - | - | - | - | (0.84) | (0.84) |
| A.Julies | 502054 | 0 | 128.50 | 132.90 | 140.71 | 41.98 | 35.03 | - | 479.12 |
| CH Dirks | 502342 | 0 | 128.50 | 150.50 | 137.42 | 320.17 | 56.84 | - | 793.43 |
| John Witbooi | 502512 | 0 | 94.50 | 94.50 | 101.35 | 263.11 | 28.98 | - | 582.44 |
| John Witbooi | 502513 | 0 | 154.90 | 195.70 | 199.40 | 225.70 | 72.21 | - | 847.91 |
| JH Ellis | 502601 | 0 | - | - | - | - | - | (6.30) | (6.30) |
| C.Christoffel | 502624 | 0 | 141.70 | 154.90 | 178.19 | 606.91 | 104.61 | - | 1,186.31 |
| Name | Rek no | Current | Previous | 30 days | 60 days | 90+ days | Btw | Credits | Total |
| J.Nero | 502814 | 0 | 128.50 | 128.50 | - | - | 19.18 | - | 276.18 |
| F.Lewis | 502830 | 0 | 128.50 | 128.50 | 136.80 | 269.19 | 47.95 | - | 710.94 |
| Lydia Agenbacht | 502967 | 0 | 128.50 | 128.50 | 167.91 | 2,569.12 | 251.41 | - | 3,245.44 |
| H.Brandt | 503062 | 0 | 128.50 | 128.50 | 136.27 | 196.26 | 46.14 | - | 635.67 |
| A.Koordom | 503090 | 0 | 154.90 | 170.10 | 144.45 | 905.85 | 106.30 | - | 1,481.60 |
| JH Cloete | 503893 | 0 | 137.30 | 137.30 | 167.47 | 1,741.79 | 181.54 | - | 2,365.40 |
| M.Coetzee | 504048 | 0 | | | | | | - | |

| | | | | | | | | | |
|--------------|--------|---|----------|----------|----------|----------|-----------|----------|-----------|
| | | | 4.40 | 128.50 | 167.05 | 2,943.83 | 242.09 | | 3,485.87 |
| Gert Maarman | 504494 | 0 | - | - | - | - | - | (8.74) | (8.74) |
| MM.Kordom | 505027 | 0 | - | - | - | - | - | (0.29) | (0.29) |
| | | | 8,611.35 | 5,197.73 | 5,544.50 | 4,566.44 | 34,047.65 | 4,693.89 | (16.17) |
| | | | | | | | | | 67,068.95 |

Disclosures Concerning Councilors, Directors and Senior Officials
for the period 1 July 2007 to 30 June 2008

| Description | Mayor | Municipal Manager | Chief Financial Officer | Other Senior Officials | Total |
|-------------------------------------|---------|-------------------|-------------------------|------------------------|---------|
| Salaries and Wages R'000 | | | | | |
| Normal | 168 000 | 371309 | 239 548 | | 778 857 |
| Overtime | | | | - | |
| Contributions R'000 | | | | | |
| Pensions | - | - | 20 328 | - | 20 328 |
| Medical Aid | - | - | | | |
| Other | - | - | - | - | |
| Allowances R'000 | | | | | |
| Travel and Motor car | 42 000 | 96 888 | 53 550 | - | 192 438 |
| Accommodation | | | | - | |
| Subsistence | | | | - | |
| Housing Benefits and Allowances | | 5 000 | 5 000 | - | 10 000 |
| Loans and Advances R'000 | - | - | - | - | |
| Other Benefits and Allowances R'000 | 13 404 | 9 000 | 9 000 | - | 31 404 |
| Arrears Owed to Municipality R'000 | | 0 | 0 | - | |

Leave utilization from 1 July 2007 – 30 June 2008

The need to carefully monitor sick leave has become a necessity sick leave by cluster 1 July 2006 – 30 June 2007.

| <u>Cluster</u> | Total days | %days with medical certificate | No% employers using sick leave | Overage days per employee | Cost |
|------------------------------------|-------------------|---------------------------------------|---------------------------------------|----------------------------------|-------------|
| <u>Corporate Service</u> | 31 | 1 | 17% | | |
| <u>LED</u> | 0 | 0 | 0% | | |
| <u>Technical department</u> | 130 | 7 | 57% | | |
| <u>Budget and Treasury</u> | 103 | 3 | 33% | | |
| <u>Municipal Manager</u> | 0 | 0 | 0% | | |
| <u>PA to Speaker/ MM</u> | 0 | 0 | 0% | | |

Annual leave by cluster from 1 July 2007 – 30 June 2008

Annual leave must be monitored to prevent as far as possible excessively high levels of accrued leave being paid at the time of termination of services.

| Cluster | Total days taken | Average per employee |
|---------------------|-------------------------|-----------------------------|
| Budget and Treasury | 90 | 15 |
| Corporate Services | 255 | 15 |
| LED | 30 | 15 |
| Technical | 525 | 15 |
| Municipal Manager | 0 | 0 |
| PA to Speaker / MM | 15 | 15 |
| | | |

The following table summarises the outcome of disciplinary hearings conducted within the municipality for the period under review. Misconduct and disciplinary hearings finalized 1 July 2007 – 30 June 2008

| Outcomes of disciplinary hearings | Member | % of total |
|--|---------------|-------------------|
| Correctional Counseling | | |
| Verbal warning | | |
| Written warning | 5 | 50% |
| Final written warning | 2 | 20% |
| Suspended without pay | | |
| Fine | | |
| Demotion | | |
| Dismissal | | |
| Not guilty | 3 | 30% |
| Case withdrawn | | |
| Total | | 100% |

Grievances lodged for period 1 July 2007 – 30 June 2008

| Grievances | Number | % total |
|-----------------------------------|---------------|----------------|
| Number of grievances resolved | 1 | 100% |
| Number of grievances not resolved | 0 | |
| Total | 1 | 100% |

Strike actions for period 1 July 2007 – 30 June 2008

There was one strike action during the period under review.

Precautionary suspensions from 1 Jul 2007 – 30 June 2008

| | |
|--|---|
| Number of people suspended | 0 |
| Number of people whose suspension exceeded 30 days | 0 |
| Average number of days suspended | 0 |
| Cost of suspension | 0 |

Planned Council meetings and attendance of Councilors and Senior Management

| Councilors | General meetings | | Special Meetings | | Imbizo's | | IGR meetings | | Ward meetings | | Community meetings | |
|----------------|------------------|--------|------------------|--------|----------|--------|--------------|--------|---------------|--------|--------------------|--------|
| | Planned | Actual | Planned | Actual | Planned | Actual | Planned | Actual | Planned | Actual | Planned | Actual |
| M. Steenkamp | 12 | 5 | 6 | 6 | 3 | 3 | 3 | 0 | 4 | 0 | 4 | 0 |
| WD Fortuin | 12 | 7 | 6 | 7 | 3 | 1 | 3 | 0 | | | | |
| MJB Hanekom | 12 | 7 | 6 | 8 | 3 | 1 | 3 | 0 | | | | |
| MS Joseph | 12 | 7 | 6 | 7 | 3 | 2 | 3 | 0 | 4 | 0 | 4 | 0 |
| A Cloete | 12 | 7 | 6 | 8 | 3 | 2 | 3 | 0 | | | | |
| MR Klaase | 12 | 6 | 6 | 6 | 3 | 1 | 3 | 0 | 4 | 0 | 4 | 0 |
| S Engelbrecht | 12 | 7 | 6 | 7 | 3 | 3 | 3 | 0 | 4 | 0 | 4 | 0 |
| G Maarman (MM) | 12 | 7 | 6 | 8 | 3 | 1 | 3 | 2 | | | | |
| D Rooi (CFO) | 12 | 6 | 6 | 5 | 3 | 0 | 3 | 0 | | | | |
| F. Links | 12 | 3 | 6 | 3 | 3 | 0 | 3 | 0 | | | | |

Chapter 5

Functional Area service delivery reporting

Kamiesberg Municipality provides free basic services to its citizens. We give two kilolitres of water free to all households and 50kwh electricity free to only indigents. In the towns of Garies and Kamieskroon indigents were subsidized with 50% for sewerage.

Eskom distributes electricity in the towns of Leliefontein, Tweerivier and Kharkams. We signed a service level agreement with Eskom to provide 50kwh electricity free to indigents in those towns.

Function: Water

Subfunction: Water distribution

1. Total amount of water stored and percentage used monthly

| Month | Total water stored in kl | % used monthly |
|-----------|--------------------------|----------------|
| July | 22126 | 12,14 |
| August | 26452 | 10,15 |
| September | 10070 | 26,67 |
| October | 15538 | 17,29 |
| November | 11316 | 23,74 |
| December | 19406 | 13,84 |
| January | 18123 | 14,82 |
| February | 18604 | 14,44 |
| March | 20470 | 13,12 |

| | | |
|-------|---------|--------|
| April | 19348 | 13,67 |
| May | 20121 | 13,35 |
| June | 10370 | 25,90 |
| Total | 211 944 | 199,13 |

2. Total volume and purchase of bulk water supply in kl and R

| Month | Volume | R |
|-----------|--------|------------|
| July | 1792 | 69221.99 |
| August | 11526 | 25320.07 |
| September | 2993 | |
| October | 25774 | |
| November | 3522 | 10707.39 |
| December | 13453 | 14983.16 |
| January | 6183 | 3830.88 |
| February | 8242 | 6398.25 |
| March | 8634 | |
| April | 15567 | 16929.76 |
| May | 18925 | |
| June | 9620 | 18502.47 |
| Total | 126231 | 165 893.97 |

3. Total sale of bulk water supply in kl and Rand

| Month | Volume sold | Income |
|--------------|-------------|-----------|
| July | 8100 | 199023 |
| August | 9396 | 105238 |
| September | 12967 | 150160 |
| October | 15776 | 69151 |
| November | 19233 | 160933 |
| December | 17643 | 265218 |
| January | 18521 | 107251 |
| February | 17866 | 125979 |
| March | 202220 | 204939 |
| April | 17633 | 148147 |
| May | 18016 | 70730 |
| June | 12866 | 69483 |
| Total | 188 237 | 2 057 101 |

4. Water losses in kl en R

Water losses in kl amounts to 11000kl and the losses in terms of R is R1 861 127.00

5. Number of households with services : type

| Type of service | Total |
|-----------------------------------|-------|
| Pipe water in dwelling | |
| Pipe water on erven | 2462 |
| Pipe water on communal stand 200m | 188 |
| Pipe water on communal stand 200m | |
| Other | |

6. Amount and total value of projects: planned and current

| Projects | Number | Cost |
|---------------------------|--------|--------------|
| Current | 1 | R 1,4m |
| Planned (future projects) | 8 | R 16 000 000 |

7. Expected expansion of water services

| Type of service | Total | Cost |
|------------------------|-------|------|
| Pipe water in dwelling | | |
| Pipe water on erven | 1367 | |
| Pipe water on communal | | |

| | | |
|-----------------------------------|--|--|
| stand 200m | | |
| Pipe water on communal stand 200m | | |

8.

| | |
|-------------------------------|----------------|
| Grants and subsidies received | Total value |
| MIG | R 1 416 436.00 |
| Groundwater subsidy | R 168 960.00 |

9. Water quality

We did test samples of water in every town and village every month at certain points in the towns and villages. Three times during the financial year we experienced problems with Ecoli, but in general the quality of water was very good.

SANITATION

1. Number of households with sanitation facilities

| Type of service | Number |
|---------------------------------|--------|
| Flush toilet on sewerage | 774 |
| Flush toilet with septic tank | 269 |
| Chemical toilet | |
| Pit latrine with ventilation | 1576 |
| Pit latrine without ventilation | 0 |
| Bucket system | 0 |
| No sanitation | 0 |
| Total | |

2. Projected expansion of service

| Type of service | Number of h to benefit | Add operating cost |
|--------------------------|------------------------|--------------------|
| Flush toilet on sewerage | 40 | R 60 000.00 |
| Flush toilet with tank | - | - |
| Ventilated pit latrine | 147 | R 7 000.00 |
| Total | | |

ELECTRICITY

1. Number of households with electricity

| Type of service | Number | Cost |
|--------------------|--------|------|
| Municipality | 1826 | |
| Eskom | 776 | |
| Alternative energy | | |
| Gas | | |
| Paraffin | | |
| Solar power | | |
| No electricity | 85 | |
| Total | | |

2. Number and total value of projects planned and current projects

| Projects | Number | Cost |
|---------------------------|--------|--------|
| Current | 1 | R 3.3m |
| Planned (future projects) | | |

3. Projected expansion of service

| Number of households to benefit | Additional operating cost |
|---------------------------------|---------------------------|
| 85 | R 42 000.00 |

A loss of R 3 296 630 was made with regards to electricity in 2007/08.

Chapter 6

Audited statements and related financial information

The 2007/08 budget in comparison with the previous year appears to be a much more realistic reflection of anticipated income and expenditure. In general the tariffs appear to be realistic. Only one tariff is considered to be unbalanced and that is the sanitation tariff for bulk consumers. The tariff should be compiled to the contribution of business to sewerage flow that has to be treated by the municipality.

The current ratio of the municipality is still below 1. The credit control measures taken by the municipality appear to be ineffective when reference is made to the debtor days outstanding.

During the 2008/09 budget process, we must have a careful look at:

1. The indigent register as a true reflection in the municipality
2. The affordability and sustainability of the threshold to qualify for indigence.
3. The effective implementation of our credit control bylaw
4. The division of salary expenses amongst the various functions.

BILLING VS PAYMENT MADE FOR SERVICES DELIVERED AND PROPERTY TAXES
200707-200806

| | RATES | | WATER | | ELECTRICITY | | REFUSE REMOVAL | | SANITATION | |
|-----------|----------------|--------------|----------------|-------------|----------------|--------------|----------------|-------------|--------------|-------------|
| MONTH | BILLING | PAYMENT | BILLING | PAYMENT | BILLING | PAYMENT | BILLING | PAYMENT | BILLING | PAYMENT |
| | | | | | | | | | | |
| July | R 206,725.00 | R 48,486.58 | R 231,280.69 | R 5,248.20 | R 107,714.86 | R 72,343.59 | R 113,282.96 | R 1,519.50 | R 68,005.00 | R 1,763.00 |
| August | R 179,712.37 | R 92,671.51 | R 219,543.11 | R 2,622.27 | R 153,426.20 | R 65,750.81 | R 114,940.80 | R 1,157.98 | R 68,399.49 | R 2,296.17 |
| September | R 228,335.03 | R 99,052.43 | R 261,843.19 | R 4,955.07 | R 161,674.36 | R 76,954.16 | R 111,233.44 | R 140.00 | R 67,652.25 | R 4,799.46 |
| October | R 174,169.79 | R 49,296.49 | R 180,947.59 | R 1,556.71 | R 206,608.45 | R 78,461.92 | R 111,237.80 | R 239.34 | R 67,937.43 | R 2,648.10 |
| November | R 170,492.48 | R 12,176.63 | R 269,742.06 | R 703.50 | R 83,867.94 | R 62,833.00 | R 106,893.53 | R 1,374.90 | R 6,221.83 | R 1,326.80 |
| December | R 187,017.81 | R 21,799.58 | R 374,761.19 | R 3,963.81 | R 119,261.23 | R 64,361.29 | R 107,260.27 | R 740.00 | R 66,725.99 | R 2,615.90 |
| January | R 203,601.06 | R 50,219.11 | R 216,971.75 | R 6,615.84 | R 240,865.46 | R 108,840.46 | R 106,817.19 | R 2,737.40 | R 66,070.88 | R 5,228.60 |
| February | R 204,329.45 | R 41,393.75 | R 236,322.34 | R 8,458.43 | R 34,178.36 | R 60,883.42 | R 107,446.91 | R 4,283.25 | R 66,400.37 | R 3,608.88 |
| March | R 205,657.28 | R 501.86 | R 315,863.95 | R 10.00 | R 499,713.36 | R 54,996.39 | R 107,910.01 | R - | R 66,646.71 | R 2,359.40 |
| April | R 208,112.78 | R 2,196.25 | R 260,460.56 | R 2,420.31 | R 34,582.78 | R 71,375.52 | R 109,009.89 | R 403.00 | R 67,320.02 | R 615.10 |
| May | R 159,315.50 | R 34,676.62 | R 170,447.20 | R 1,514.94 | R 95,649.67 | R 77,349.38 | R 94,169.50 | R 104.80 | R 61,106.76 | R 4,490.00 |
| June | R 205,657.28 | R 37,855.25 | R 315,863.95 | R 979.41 | R 499,713.36 | R 86,792.32 | R 107,910.01 | R 420.78 | R 66,646.11 | R 2,978.65 |
| | R 2,333,125.83 | R 490,326.06 | R 3,054,047.58 | R 39,048.49 | R 2,237,256.03 | R 880,942.26 | R 1,298,112.31 | R 13,120.95 | R 739,132.84 | R 34,730.06 |

QUARTERLY INFORMATION ON GRANTS FOR 2007/08 FINANCIAL YEAR

| Grant Details | Amount received and spent each quarter | | | | | | | | | |
|--------------------------------|---|--------------|---|------------|--|--------------|---|------------|---------------|----------------|
| Grant Name, purpose/project | 01 July 2007 to 30 September 2007 | | 01 October 2007 to 31 December 2007 | | 01 January 2008 to 31 March 2008 | | 01 April 2008 to 30 June 2008 | | Total Rand | |
| | Received | Expen | Received | Expen | Received | Expen | Receiv | Expen | Received | Expen |
| Soebatsfontein Electricity | 700,000.00 | 659,091.38 | - | 137,889.14 | - | - | - | 29,661.74 | 700,000.00 | R 826,642.26 |
| Lepelsfontein Electricity | 1,000,000.00 | - | 500,000.00 | - | - | 121,141.15 | - | 350,612.67 | 1,500,000.00 | R 471,753.82 |
| Kusontwikkkel HKB | 343,263.69 | 3,028.60 | - | 16,455.90 | - | 25,915.73 | - | 41,029.11 | 343,263.69 | R 86,429.34 |
| Equitable Share | 1,540,872.00 | 1,540,872.00 | 1,155,654.00 | 155,654.00 | 1,926,091.00 | 1,926,091.00 | | | 4,622,617.00 | R 3,622,617.00 |
| MSIG | 367,000.00 | - | 367,000.00 | 495.00 | - | 4,380.00 | - | 495.00 | 734,000.00 | R 5,370.00 |
| MIG | 150,000.00 | - | 850,000.00 | - | 416,486.00 | 249,204.00 | - | 350,612.67 | 1,416,486.00 | R 599,816.67 |
| VAT | - | - | 344,934.28 | 344,934.28 | - | - | - | - | 344,934.28 | R 344,934.28 |
| DBSA | - | - | - | - | 510,472.71 | 510,472.71 | - | - | 510,472.71 | R 510,472.71 |
| FMG | - | 120,579.00 | 500,000.00 | 53,748.00 | - | 99,074.00 | - | 226,599.00 | 500,000.00 | R 500,000.00 |
| | | | | | | | | | | |

With regards to the expenditure on the electrification project the following are deemed reasons for the delay in expenditure:

We finish the electrification of Soebatsfontein ahead of the scheduled due date. When we move over to Lepelfontein, we ran into frustration with Eskom.

They gave us a connection point and promised to give us specifications for the bulk supply line on the Western Cape area which will be co-funded by the West Coast District Municipality and eventually give over to Eskom. At this point in time we are still waiting on Eskom after we had made several presentations to them.

The Financial Management Grant was delayed for some months did not do all the reporting in 2007/2008.

There were problems in terms of MIG project registration and reporting on projects with regards to the MIG. The result was that MIG allocations were delayed in 2008/2009.

The audited financial statements for 2007/2008 are included in this annual report.

KAMIESBERG MUNICIPALITY
BALANCE SHEET AS AT 30 JUNE 2008

| | NOTE | 2008 R | 2007 R |
|---|------|--------------|-------------|
| CAPITAL EMPLOYED | | | |
| Funds and Reserves | | 3,696,954 | 3,696,953 |
| Statutory Funds | 1 | 1,992,171 | 1,992,171 |
| Reserves | 3 | 1,704,783 | 1,704,783 |
| (ACCUMULATED DEFICIT) / RETAINED INCOME | 15 | (11,300,502) | (4,133,269) |
| | | (7,603,548) | (436,316) |
| Trust Funds | 2 | 4,156,022 | 812,021 |
| Long Term Liabilities | 4 | 1,130,897 | 1,327,143 |
| Consumer deposits: Services | 5 | 4,629 | 126 |
| | | (2,312,000) | 1,702,976 |
| EMPLOYMENT OF CAPITAL | | | |
| Fixed Assets | 6 | 2,598,408 | 2,598,407 |
| Investments | 7 | 494,059 | 356,163 |
| | | 3,092,467 | 2,954,570 |
| NET CURRENT ASSETS / LIABILITIES | | (8,116,902) | (1,251,595) |

CURRENT ASSETS

Debtors

CURRENT LIABILITIES

Provisions

Creditors

Loans : Short Term Portion of long-term liability

Bank overdraft

8

9

10

4

5,015,784

5,015,784

(13,132,686)

924,300

11,512,287

196,246

499,854

(5,024,435)

6,095,522

6,095,522

(7,347,117)

574,300

5,967,829

89,957

715,031

1,702,976

INCOME STATEMENT FOR THE YEAR ENDING 30 JUNE 2008

| Actual Income | Actual Expenditure | Actual Surplus (Deficit) | | Actual Income | Actual Expenditure | Actual Surplus (Deficit) | Budget Surplus (Deficit) |
|-------------------|-----------------------|--------------------------------|------------------------------|-------------------|-----------------------|--------------------------------|--------------------------------|
| 2007 R | 2007 R | 2007 R | | 2008 R | 2008 R | 2008 R | 2008 R |
| | | | RATES AND GENERAL | | | | |
| 9,241,978 | 9,385,447 | (143,469) | SERVICES | 13,072,231 | 15,381,707 | (2,309,476) | - |
| 7,693,966 | 7,265,867 | 428,098 | Community Services | 11,238,828 | 11,661,772 | (422,945) | |
| - | - | - | Subsidised Services | - | - | - | |
| 1,548,013 | 2,119,580 | (571,567) | Economic Services | 1,833,403 | 3,719,935 | (1,886,532) | |
| 3,212,315 | 2,695,959 | 516,356 | TRADING SERVICES | 4,510,333 | 9,368,090 | (4,857,757) | |
| <u>12,454,293</u> | <u>12,081,406</u> | 372,887 | TOTAL | <u>17,582,564</u> | <u>24,749,797</u> | (7,167,233) | <u>-</u> |
| | | | Appropriations | | | | |
| | | <u>2,023,000</u> | (see note 17) | | | - | |

| | | |
|---------------------------|---|----------------------------|
| 2,395,887 | Net Surplus / (Deficit) | (7,167,233) |
| - | Extraordinary Items | - |
| | Unappropriated Surplus/ (Accumulated Deficit) at | |
| <u>(6,529,156)</u> | Beginning of Period | <u>(4,133,269)</u> |
| | Unappropriated Surplus/ (Accumulated Deficit) at | |
| <u><u>(4,133,269)</u></u> | End of Year | <u><u>(11,300,502)</u></u> |

CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDING 30 JUNE 2008

| | NOTE | 2008 R | 2007 R |
|--|------|------------------|------------------|
| CASH RETAINED FROM OPERATING ACTIVITIES | | 1,447,168 | (328,028) |
| Cash Generated by Operations | 17 | (6,934,838) | 2,677,535 |
| Investment Income | 16 | 1,757,810 | |
| Decrease in Working Capital | 18 | 6,624,196 | (3,346,780) |
| | | 1,447,168 | (669,244) |
| Less: Interest Paid (External) | 15 | - | (191,691) |
| Cash available from operations | | 1,447,168 | (860,936) |
| Cash Contribution from the Public and State | | | 532,908 |
| Investment in Infrastructure - Capital Expenditure | | | |
| Net Cash Flow | | <u>1,447,168</u> | <u>(328,028)</u> |
| Cash Effects of Financing Activities | | | |

| | | | |
|----------------------------------|----|------------------|------------------|
| Long Term Borrowings (Repaid) | 19 | - | (89,957) |
| Increase in Investments | 20 | 0 | (191,874) |
| Increase in Bank and Cash | 21 | (215,177) | 609,859 |
| Net Cash Utilised | | <u>(215,177)</u> | <u>(328,028)</u> |

**NOTES TO THE FINANCIAL STATEMENTS AS AT 30
JUNE 2008**

| | 2008 R | 2007 R |
|--|-----------------------------|-----------------------------|
| 1. STATUTORY FUNDS | | |
| Capital Development Fund | <u>1,992,171</u> | <u>1,992,171</u> |
| | <u>1,992,171</u> | <u>1,992,171</u> |
| (Refer to Annexure A for more details) | | |
| 2. TRUST FUNDS | | |
| Kheis Creche | 20,826 | 20,826 |
| Garies / Kheis Pipeline | 12,423 | 12,423 |
| EPWP Project | 114,677 | 114,677 |
| Diamond Trust Fund | 254,594 | 254,594 |
| Bucket Eradication | 409,500 | 409,500 |
| Kamassies Waternetnetwork | 1,215,487 | |
| Electricity Lepelsfontein / Soebats | 1,876,713 | |
| EPWP Project Hondeklipbaai | <u>251,802</u> | <u> </u> |
| | <u> </u> | <u> </u> |

| | | |
|--|------------------|------------------|
| | <u>4,156,022</u> | <u>812,021</u> |
| (Refer to Annexure A for more details) | | |
| 3. RESERVES | | |
| Groenrivier Development Fund | <u>1,704,783</u> | <u>1,704,783</u> |
| | <u>1,704,783</u> | <u>1,704,783</u> |
| 4. LONG TERM LIABILITIES | | |
| DBSA Loans | <u>1,327,143</u> | <u>1,417,100</u> |
| | <u>1,327,143</u> | <u>1,417,100</u> |
| Less: Portion Transferred to Current Liabilities | <u>196,246</u> | <u>89,957</u> |
| DBSA Loans | <u>196,246</u> | <u>89,957</u> |
| (Refer to Annexure B for more details) | <u>1,130,897</u> | <u>1,327,143</u> |
| 5. CONSUMER DEPOSITS - SERVICES | | |
| Consumer Deposits | 4,629 | 126 |
| | 2008 R | 2007 R |
| 6. FIXED ASSETS | | |

| | | |
|--|------------|------------|
| Fixed assets at the beginning of the year | 24,941,491 | 20,912,899 |
| Capital expenditure during the year | 2,993,662 | 4,028,592 |
| Less: Written Off, Transferred or Disposed Of | - | - |
| Total Fixed Assets | 27,935,152 | 24,941,491 |
| Less: Loans Redeemed and Other Capital Receipts / Not | | |
| Utilised Donations | 25,336,745 | 22,343,083 |
| Net Fixed Assets | 2,598,408 | 2,598,408 |
| (Refer to Annexure C and Section 2 of the Treasurer's Report for more details) | | |

7. INVESTMENTS

| | | |
|--|---------|---------|
| Short Term Deposits with Banks | 494,059 | 356,163 |
| No investments have been written off during the year. No investments have been pledged as security for any funding facilities of the council. | | |

8. DEBTORS

| | | |
|-------------------------------|------------|------------|
| Current Debtors | 10,631,506 | 11,347,245 |
| Sundry Debtors | 16,813 | 238,480 |
| | 10,648,319 | 11,585,725 |
| Less: Provision for Bad Debts | 5,632,535 | 5,490,203 |

| | | |
|--|------------------|------------------|
| | <u>5,015,784</u> | <u>6,095,522</u> |
|--|------------------|------------------|

9. PROVISIONS

Audit Fees

| | | |
|--|----------------|----------------|
| | <u>924,300</u> | <u>574,300</u> |
| | <u>924,300</u> | <u>574,300</u> |

10. CREDITORS

Trade Creditors

| | | |
|--|------------|-----------|
| | 11,161,645 | 5,837,563 |
|--|------------|-----------|

Receipts in advance

| | | |
|--|-------------------|------------------|
| | <u>350,641</u> | <u>130,266</u> |
| | <u>11,512,287</u> | <u>5,967,829</u> |

| | | |
|------------|------------|------------|
| | 2008 | 2007 |
| | R | R |
| Site | Actual | Actual |
| Valuations | Income | Income |
| as at | 01/07/2007 | 01/07/2006 |
| 30/06/2008 | to | to |
| R | 30/06/2008 | 30/06/2007 |
| | R | R |

11. ASSESSMENT RATES

| | | | |
|---------|---|-----------|-----------|
| General | - | 2,537,206 | 1,866,125 |
| | - | - | - |
| | - | 2,537,206 | 1,866,125 |

12. COUNCILLORS REMUNERATION

| | | |
|------------------------|-----------|-----------|
| Mayor's Allowance | 262,105 | 262,105 |
| Councillors Allowances | 816,880 | 816,880 |
| | 1,078,985 | 1,078,985 |

Councillor's remuneration are within the upper limits as prescribed.

13. MANAGEMENT REMUNERATION

| | | |
|------------------------------|---------|---------|
| Municipal Manager | 493,108 | 381,882 |
| Financial Manger | 323,282 | 145,338 |
| Technical Manager | | 260,378 |
| Manager Economic Development | | 177,557 |
| | 816,390 | 965,155 |

14. AUDITORS REMUNERATION

| | | |
|------------|---------|---------|
| Audit Fees | 924,300 | 240,000 |
|------------|---------|---------|

15. FINANCE TRANSACTIONS

Total external interest earned or paid

| | | |
|-----------------|----------|----------------|
| Interest earned | | 26,958 |
| Interest paid | | 191,691 |
| | <u>-</u> | <u>218,650</u> |

Capital charges debited to operating account

| | | |
|----------------------|----------|----------------|
| Interest: External | - | 191,691 |
| Internal | - | - |
| Redemption: External | | 89,957 |
| Internal | <u>-</u> | <u>-</u> |
| | <u>-</u> | <u>281,649</u> |

2008
R

2007
R

16. APPROPRIATIONS**16.1 APPROPRIATION ACCOUNT**

| | | |
|--|-------------|-----------|
| Accumulated deficit at beginning of year | 8,925,043 | 6,529,156 |
| Operating deficit for the year | (7,167,233) | 372,887 |

| | | |
|------------------------------------|------------------|------------------|
| Appropriations for the year | - | 2,023,000 |
| Adjustments : Previous Year | | 2,023,000 |
| Accumulated surplus at end of year | <u>1,757,810</u> | <u>8,925,043</u> |

17. CASH GENERATED BY OPERATIONS

| | | |
|--|-------------|-----------|
| Surplus for the year | (7,167,233) | 372,887 |
| Adjustments in respect to Pr. Year | 232,395 | 2,023,000 |
| Capital Charges | - | 281,649 |
| Interest Paid Internal Loans | - | |
| Interest Paid External Loans | - | 191,691 |
| Redemption Internal Advances | - | |
| Redemption External Loans | - | 89,957 |
| Non operating income | - | - |
| Sale of erven | - | - |
| Non operating expenditure | - | - |
| Expenditure charge against Funds, Reserves and Provisions. | - | - |

| | | |
|--|--------------------|------------------|
| | - | - |
| Investments Income | | |
| Non Operating Expenditure | - | - |
| Expenditure charged against Provision and Reserves | | |
| | <u>(6,934,838)</u> | <u>2,677,535</u> |
| | 2008 R | 2007 R |

18. DECREASE IN WORKING CAPITAL

| | | |
|--|------------------|--------------------|
| Increase in Investments | | - |
| Decrease (Increase) in Debtors | 1,079,738 | (2,506,087) |
| Increase (Decrease) in creditors and consumer deposits | <u>5,544,458</u> | <u>(840,692)</u> |
| | <u>6,624,196</u> | <u>(3,346,779)</u> |

19. (DECREASE) IN EXTERNAL LOAN

| | | |
|--------------|----------------|-----------------|
| Loans repaid | 196,246 | (89,957) |
| | <u>196,246</u> | <u>(89,957)</u> |

20. (INCREASE)/DECREASE IN INVESTMENTS

| | | |
|----------------------|-----------------------------|------------------|
| Investments made | | (2,777,831) |
| Investments realised | <u> </u> | <u>2,585,957</u> |
| | <u>-</u> | <u>(191,874)</u> |

21. DECREASE IN CASH ON HAND

| | | |
|------------------------------------|------------------|------------------|
| Cash balance at beginning of year | (715,031) | (105,172) |
| Less : Cash balance at end of year | <u>(499,854)</u> | <u>(715,031)</u> |
| | <u>(215,177)</u> | <u>609,859</u> |

22. RETIREMENT BENEFITS

The retirement benefit plan is subject to the Pension Fund Act, with pensions being calculated on the final pensionable remuneration paid.

23. POST BALANCESHEET EVENT

A forensic audit has been performed on certain sub division of stands in Hondeklip Baai. The outcome of the audit is still outstanding.

**ANNEXURE
A**

STATUTORY FUNDS, TRUST FUNDS, RESERVES AND

PROVISIONS

| | Balance 30/6/2007 | Contributions | Interest Received | Other Revenue | Expenditure | Balance 30/6/2008 |
|-------------------------------------|----------------------|---------------|----------------------|------------------|-------------|----------------------|
| | R | R | R | R | R | R |
| STATUTORY FUNDS | | | | | | |
| Revolving Fund | 1,992,171 | - | - | - | - | 1,992,171 |
| TRUST FUNDS | | | | | | |
| EPWP Project | 114,677 | | - | - | - | 114,677 |
| Kamassies Waternetwerk | | 1,215,487 | - | - | - | 1,215,487 |
| Electricity Lepelsfontein / Soebats | | 1,876,713 | - | - | - | 1,876,713 |
| Kheis Creche | 20,826 | - | - | - | - | 20,826 |
| Garies / Kheis Pipeline | 12,423 | - | - | - | - | 12,423 |
| Diamond Trust Fund | 254,594 | - | - | - | - | 254,594 |
| Bucket Eradication | 409,500 | - | - | - | - | 409,500 |
| EPWP Project Hondeklipbaai | | 251,802 | - | - | - | 251,802 |

| | | | | | | |
|------------------------------|-----------|-----------|---|---|---|-----------|
| | 812,020 | 3,344,002 | - | - | - | 4,156,022 |
| RESERVES | | | | | | |
| Groenrivier Development Fund | 1,704,783 | - | - | - | - | 1,704,783 |
| | 4,508,974 | | | | | 7,852,976 |

EXTERNAL LOANS AND INTERNAL ADVANCES

| | Rate % | Period | Amount | Redemption Date | Balance 30/6/2007 R | Received R | Redeemed or written off R | Balance 30/6/2008 R |
|-----------------------|-----------|--------|--------|--------------------|---------------------------|---------------|------------------------------------|---------------------------|
| EXTERNAL LOANS | | | | | | | | |
| DBSA Loans | | | | | | | | |
| Garies Sewerage | | | | 9/30/2015 | 1,517,434 | - | 196,246 | 1,321,188 |
| TOTAL | | | | | 1,517,434 | - | 196,246 | 1,321,188 |

INTERNAL ADVANCES TO BORROWING SERVICES

| | | | | | | | | |
|----------------|--|--|--|--|-----------|---|---|-----------|
| Revolving Fund | | | | | 1,650,859 | - | - | 1,650,859 |
|----------------|--|--|--|--|-----------|---|---|-----------|

| | | | |
|------------------|----------|----------|------------------|
| 1,650,859 | - | - | 1,650,859 |
|------------------|----------|----------|------------------|

Approval has been received from the MEC of Local Government that no contributions and interest will be charged against the revolving fund.

ANNEXURE C
ANALYSIS OF FIXED ASSETS

| Expenditure 2007 | Services | Budget 2006/2007 | Balance at 30/6/2007 | Expenditure 2007/2008 | Written off, transferred or redeemed during the year | Balance 30/6/2008 |
|---------------------|------------------------------|---------------------|-------------------------|--------------------------|--|----------------------|
| R | | R | R | R | R | R |
| 665,949 | Rates and General Services | - | 8,746,777 | 91,462 | - | 8,838,239 |
| 665,949 | Community Services | - | 8,746,777 | 91,462 | - | 8,838,239 |
| - | Municipal Manager | - | 1,147,178 | - | - | 1,147,178 |
| - | Council General Expenses | - | 3,365 | - | - | 3,365 |
| - | Buildings | - | 5,448,215 | - | - | 5,448,215 |
| 30,000 | Office furniture & equipment | - | 383,951.66 | - | - | 383,952 |
| 534,694 | Vehicles and equipment | - | 1,361,508 | - | - | 1,361,508 |
| - | Chief Financial Officer | - | 230,745 | - | - | 230,745 |
| - | Fire Fighting | - | 784 | - | - | 784 |
| - | Plant Hire | - | 4,000 | 91,462 | - | 95,462 |
| 101,255 | Roads and Streets | - | 101,255 | - | - | 101,255 |
| - | Cemetary | - | 668 | - | - | 668 |
| - | Caravan Park | - | 65,108 | - | - | 65,108 |

| | | | | | | |
|---|-------------------------|--|---|--|--|---|
| <div>-</div> <div>-</div> <div>-</div> | Subsidised Services | <div>-</div> <div>-</div> <div>-</div> | <div>28,069</div> <div>9,323</div> <div>18,746</div> | <div>-</div> <div>-</div> <div>-</div> | <div>-</div> <div>-</div> <div>-</div> | <div>28,069</div> <div>9,323</div> <div>18,746</div> |
| | Library | | | | | |
| | Traffic | | | | | |
| <div>2,647,047</div> <div>-</div> <div>2,647,047</div> <div>-</div> | Economical Services | <div>-</div> <div>-</div> <div>-</div> | <div>10,583,858</div> <div>1,736,628</div> <div>8,847,230</div> | <div>0</div> <div>-</div> <div>-</div> | <div>-</div> <div>-</div> <div>-</div> | <div>10,583,858</div> <div>1,736,628</div> <div>8,847,230</div> |
| | Cleansing | | | | | |
| | Sewerage | | | | | |
| <div>3,312,996</div> | TOTAL RATES AND GENERAL | <div>-</div> | <div>19,358,704</div> | <div>91,462</div> | <div>-</div> | <div>19,450,166</div> |
| <div>-</div> <div>-</div> | HOUSING SERVICES | <div>-</div> <div>-</div> | <div>2,054,318</div> <div>2,054,318</div> | <div>-</div> <div>-</div> | <div>-</div> <div>-</div> | <div>2,054,318</div> <div>2,054,318</div> |
| | Housing | | | | | |
| <div>715,596</div> | Trading Services | <div>-</div> | <div>3,528,469</div> | <div>2,902,200</div> | <div>-</div> | <div>6,430,669</div> |
| <div>715,596</div> | Electricity | <div>-</div> | <div>1,454,045</div> | <div>1,876,713</div> | <div>-</div> | <div>3,330,758</div> |
| | Water | <div>-</div> | <div>2,074,424</div> | <div>1,025,487</div> | <div>-</div> | <div>3,099,911</div> |
| <div>4,028,592</div> | TOTAL FIXED ASSETS | <div>-</div> | <div>24,941,491</div> | <div>2,993,662</div> | <div>-</div> | <div>27,935,153</div> |

**LESS: LOANS REDEEMED
AND OTHER CAPITAL
RECEIPTS**

Loans Redeemed and
Advances repaid

Contribution from operating
income

Grants and Subsidies
Public Contributions

NETT FIXED ASSETS

| | | | |
|-------------------|------------------|----------|-------------------|
| 22,343,083 | 2,993,662 | - | 25,336,745 |
| 7,007,407 | | - | 7,007,407 |
| 696,177 | - | - | 696,177 |
| 14,639,499 | 2,993,662 | - | 17,633,161 |
| | | | |
| <u>2,598,408</u> | <u>(0.09)</u> | <u>-</u> | <u>2,598,408</u> |

ANNEXURE D

ANALYSIS OF OPERATING INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR ENDING 30 JUNE 2008

| Actual 2007 R | | Actual 2008 R | Budget 2008 R |
|---------------------|--------------------------------|---------------------|---------------------|
| | REVENUE | | |
| 5,318,583 | GRANTS AND SUBSIDIES | 9,473,103 | 9,473,103 |
| 5,318,583 | Central Government | 9,473,103 | 9,473,103 |
| 7,135,709.77 | OPERATING INCOME | 8,319,351.00 | 9,717,593 |
| 1,866,125 | Assessment Rates | 2,657,886 | 2,890,000 |
| 928,725 | Electricity | 1,956,351 | 3,690,000 |
| 2,064,300 | Water | 1,927,539 | 3,137,593 |
| 2,276,559 | Other service charges | 1,777,575 | |
| <u>12,454,293</u> | | <u>17,792,454</u> | <u>19,190,696</u> |
| | EXPENDITURE | | |
| 5,719,024 | Salaries, wages and Allowances | 7,086,476 | 7,728,043 |
| 4,900,380 | General Expenses | 12,272,396 | 22,287,914 |

| | | | |
|------------|------------------------------|-------------|--------------|
| 1,716,459 | Purchase of electricity | 2,661,661 | 1,800,000 |
| 125,616 | Purchase of water | 391,945 | 360,000 |
| 3,058,305 | Other general expenses | 9,218,790 | 20,127,914 |
| 549,190 | Repairs and Maintenance | 1,163,084 | 1,095,000 |
| 281,649 | Capital Charges | | |
| | Contribution to fixed assets | | |
| 631,163 | Contribution to funds | | |
| | | | |
| 12,081,406 | Gross Expenditure | 20,521,955 | 31,110,957 |
| | | | |
| | Less: Amounts charged out | | |
| | | | |
| 12,081,406 | Net Expenditure | 20,521,955 | 31,110,957 |
| | | | |
| 372,887 | SURPLUS | (2,729,501) | (11,920,261) |

ANNEXURE E

DETAILED INCOME STATEMENT FOR THE YEAR ENDING 30 JUNE 2008

| Actual Income | Actual Expenditure | Surplus/ (Deficit) | | Actual Income | Actual Expenditure | Surplus/ (Deficit) |
|------------------|-----------------------|-----------------------|----------------------------|------------------|-----------------------|-----------------------|
| 2007 R | 2007 R | 2007 R | | 2008 R | 2008 R | 2008 R |
| 9,241,978 | 9,385,447 | (143,469) | RATES AND GENERAL SERVICES | 13,072,231 | 15,381,707 | (2,309,476) |
| 7,693,966 | 7,265,867 | 428,098 | Community Services | 11,238,828 | 11,661,772 | (422,945) |
| - | 441,918 | (441,918) | Municipal Manager | - | 787,338 | (787,338) |
| - | 1,237,983 | (1,237,983) | Council General Expenses | - | 1,291,246 | (1,291,246) |
| 112,627.68 | 1,267,474 | (1,154,847) | Administration | 243,673 | 1,850,615 | (1,606,942) |
| 2,069 | 715,276 | (713,207) | Technical Services | 393,565 | 1,252,522 | (858,957) |
| 7,574,089 | 3,331,353 | 4,242,736 | Chief Financial Officer | 10,307,766 | 5,876,285 | 4,431,481 |
| 5,180 | 1,840 | 3,340 | Cemetery | 12,786 | 14,740 | (1,954) |
| - | - | - | Sport and recreation | 281,037 | 331,986 | (50,949) |
| - | 270,023.63 | (270,024) | Economical Services | - | 257,039 | (257,039) |

| | | |
|--------------------|--------------------------------------|--------------------|
| 372,887 | | (7,167,233) |
| <u>2,023,000</u> | Add: Appropriations prior year | <u>-</u> |
| 2,395,887 | Net Surplus / (Deficit) for the Year | (7,167,233) |
| | Unappropriated Surplus | |
| | at the | |
| (6,529,156) | beginning of the Year | |
| | Unappropriated Surplus / | |
| | Accumulated (Deficit) at the end | |
| <u>(4,133,269)</u> | of the Year | <u>(7,167,233)</u> |

TRAIL BALANCE SHEET 0708**Opening Balances 1 Julie 2008**

| Vote Number | Dt | Cr |
|--------------------|--------------|---------------|
| 9000011060401 | | 1,704,782.50 |
| 9000011060501 | | 251,801.99 |
| 9000011060701 | | 1,215,486.96 |
| 9000011060801 | | 12,423.46 |
| 9000011060901 | | 114,677.00 |
| 9000011061001 | | 254,594.38 |
| 9000011061101 | | 20,826.42 |
| 9000011061201 | | 1,876,713.25 |
| 9000011061201 | | 1,876,713.25 |
| 9000011061301 | | 409,500.00 |
| 9000011070101 | 4,124,360.82 | |
| 9000021120101 | | 1,327,143.30 |
| 9000021100101 | | 91,287.00 |
| 9000021140101 | | 924,300.00 |
| 9000031160001 | | 4,628.71 |
| 9000031180102 | | 10,139,860.58 |
| 9000031180204 | | 1,250.00 |
| 9000031180207 | | 77.34 |
| 9000031180208 | | 37,076.31 |
| 9000031180209 | | 733.68 |
| 9000031180211 | | 311,504.13 |
| 9000031180401 | | 150.97 |
| 90000311180402 | | 229,218.12 |
| 9000031180403 | | 211,918.18 |
| 9000031180601 | | 590,756.50 |
| 9000042010201 | 1,147,178.00 | |
| 9000042010301 | 3,365.00 | |
| 9000042010501 | 9,323.00 | |
| 9000042010601 | 5,448,214.62 | |

| | | |
|----------------------|--------------|----------------------|
| 9000042010701 | 383,951.66 | |
| 9000042010901 | 1,361,508.20 | |
| 9000042011001 | 230,745.32 | |
| 9000042011101 | 18,746.00 | |
| 9000042011201 | 784.00 | |
| 9000042011301 | 95,461.70 | |
| 9000042011401 | 101,254.54 | |
| 9000042011501 | 668.00 | |
| 9000042011601 | 65,108.00 | |
| 9000042015101 | 1,736,628.00 | |
| 9000042015201 | 8,847,229.57 | |
| 9000042017101 | 2,054,318.25 | |
| 9000042018101 | 3,099,910.55 | |
| 9000042018201 | 3,330,758.25 | |
| 9000042020001 | | 25,336,744.77 |
| 9000042060101 | 494,059.01 | |
| 9000052141001 | 892,246.25 | |
| 9000052141002 | 1,323,739.64 | |
| 9000052141003 | 582,051.41 | |
| 9000052141004 | 1,585,441.41 | |
| 9000052141005 | 801,794.52 | |
| 9000052141006 | 1,152,091.71 | |
| 9000052141007 | 300,925.84 | |
| 9000052141008 | 1,200.00 | |
| 9000052141009 | 1,993,822.52 | |
| 9000052141010 | 24,834.76 | |
| 9000052141011 | 1,886,143.55 | |
| 9000052142001 | 877,215.20 | |
| 9000052143001 | | 5,632,534.99 |
| 9000052150101 | 10,303.86 | |
| 9000052150102 | 7,488.00 | |
| 9000052150105 | | 37,798.67 |
| 9000052150106 | 3,194.04 | |
| 9000052170001 | | 500,687.29 |
| 9000052170002 | 319,573.35 | |
| 9000052170004 | 833.69 | |
| 9000083010007 | | |
| 44,316,472.24 | | 53,115,189.75 |

(8,798,717.51)

KAMIESBERG MUNISIPALITEIT

| UDITBEVINDING | REGSTELLING | VERANT WOORDELIKE PERSOON | SPERDATUM | MONITOR |
|---|---|---------------------------------|------------------------|---------------------|
| Geen boetegeld vanaf hof ontvang | Opvolg met hof | HFB | 22/01/09 | MB BM |
| Alle verslae nie na Nasionale Tesourie | Stel rapporteringskedule op. | | 23/01/09 | |
| | Verslae 2 dae voor datum aan MB en BM | | Streng volgens skedule | |
| | Hou rekord van datum van verslae | | | |
| | Verslag van Nasionale Tesourie aanvra | | | |
| | Tree op indien nodig | | | |
| SCM beleid nie implementeer nie | Geskrewe ooreenkoms met NDM oor gebruik van databasis | HFB | | MB Raadskomitees |
| | Hou notule van komitee sitting en bewaar vir oudit | | | |
| | Opdateer tender register gereeld | | | |
| | Tender verslag kwartaaliks na Raad | | | |
| | Opleiding van komitees | | 30/01/09 | |
| | Bewaar tenders in tender boek | | | |
| | Liasseer tender kontrakte | | | |
| | Opleiding vir rekonsiliasies | | | |
| Geen maandelikse rekonsiliasies | Doen en byhou van volgende rekons: | HFB | | MB Raadskomitees |
| | Beleggings | | | |
| | Fondse en reserwes | | | |
| | Langtermyn laste | | | |
| | Krediteure rekonsiliasie | | 30/01/09 | |
| | Rekonsiliasie van werknemer kostes | | | |
| | Rekonsiliasie van inkomste rekeninge | | | |
| | Bank rekonsiliasies | | | |
| | Rekonsiliasies van verbruikers depositos | | | |
| | | | | |
| Krediteure fakture op excel i.p.v. op stelsel | Krediteure fakture op stelsel vir < jaar. Res op excel. Brief na Venus. | HFB | 30/01/09 | IO |
| Geen Prestasie bestuurstelsel | Departementele prestasieplanne in plek (pligstate) | D.ROOI DC BEUKES | | MB |
| | Gereelde evaluering | D. ROOI | 30/01/09 | |
| | Hou rekords by en bewaar vir oudit | | | BM |
| | Elke personeellid 'n ILP | | | |

KAMIESBERG MUNISIPALITEIT

| OUDITBEVINDING | REGSTELLING | VERANTWOORDELIKE PERSOON | SPERDATUM | MONITOR |
|--|---|-----------------------------|------------------|---------------|
| Rekonsiliasies weggeraak | Opleiding om rekonsiliasies te doen | | | |
| | Proses beskrywing vir rekonsiliasies | HFB | 30/01/09 | IO |
| | Doen rekonsiliasies en bewaar veilig | | | Raadskomitees |
| Geen kommunikasie aan personeel | Kennisgewings aan werkers om verlof betyds te neem | HKD | 30/01/09 | HKD |
| | Hou aanmanings op rekord vir oudit | | Stiptelik daarna | Raadskomitee |
| Toesighouers en hoofde sien nie werk na van ondergeskiktes | Toesighouers sien werk daagliks na en onderteken | HFB | Onmiddellik | HFB IO |
| Geen beleide en prosedures in plek | Die volgende beleide word geskryf en deur Raad aangeneem: | | | |
| | Oortydbeleid | DC BEUKES | | |
| | Begrotingsbeleid | | | MB |
| | Risiko bestuursbeleid | | | Raadskomitee |
| | Slegte skuld | HFB | | |
| | Back-up beleide | | | |
| | Prosedures | | | |
| | Einde van die jaar verlof voorsiening | DC BEUKES | | |
| | BTW | | 12/02/09 | |
| | Salarisse en lone | | | |
| | Uitgawe | HFB | | |
| | Inkomste | | | |
| | Kontant en bank | | | |
| | Besigheid kontinuïteitsplan | | | |
| | Fondse en reserwes | | | |
| | Langtermyn laste | | | |
| Geen belange verklaring register: Raadslede en personeel | Stel register op Hou by en bewaar veilig | DC BEUKES | 23/01/09 | MB RAAD |

KAMIESBERG MUNISIPALITEIT

| OUDITBEVINDING | REGSTELLING | VERANTWOORDELIKE PERSOON | SPERDATUM | MONITOR |
|-------------------------------------|---|---------------------------------|------------------------|----------------|
| Probleme as lopende saak | Probleme as lopende saak openbaar in Finansiële state van 2008/09 | | Julie 2009 | MB IO |
| | Inkomste tot 80% | | Deurlopend | |
| | Afskryf van slegte skuld ingevolge Raadsbeleid | | Per Raadsbesluit | |
| | Streng toepassing van kredietbeheer en verslagdoening maandeliks | HFB | Deurlopend | |
| | Onmiddellike opvolging van wanbetalers na betaaldag | | Dadelik | |
| Geen bateregister | Opstel en byhou van bateregister | HFB | 06/02/09 | RAAD |
| | Kwartaalike verslagdoening aan Raad m.b.t. bates | | | |
| Geen risiko analise | Risiko bepaling elke ses maande (Julie en Jan) en implementering van risiko bestuursprosesse | TOPBESTUUR | Julie 2009 Jan 2010 | RAAD |
| Nie voldoening aan MFMA | Werkswinkel MFMA met personeel | HFB | 30/01/09 | MB |
| | Maak bepalings van MFMA deel van pligstaat | | | |
| | Kopie aan elke personeellid | | | |
| Verlof nie op Payday, maar op excel | Menslike Hulpbronne toegang tot Venus | D. ROOI DC BEUKES | 30/01/09 | Topbestuur |
| | Menslike Hulpbronne oplei in Pay day | | | |
| | Menslike Hulpbronne verlofrekords by op Payday | | | |
| Laat indiening van VAT 201 | Bestuur en spesifiek die HFB moet verseker dat VAT 201 vorms betyds voltooi en by SAID ingedien word. Enige laat indiening moet dissiplinêre verhoor word. Datumlys vir 201 indiening | HFB | 30/01/09 | Topbestuur |

KAMIESBERG MUNISIPALITEIT

| OUDITBEVINDING | REGSTELLING | VERANTWOORDELIKE PERSOON | SPERDATUM | MONITOR |
|--|--|-------------------------------------|-------------------|----------------|
| Geen ondersteunende dokumentasie | Alle ondersteunende dokumentasie moet bygehou en veilig bewaar word vir ouditdoeleindes. | HFB | Onmiddellik begin | RAAD IO |
| Geen salaris register | Ontwerp salaris register | HFB | 23/01/09 | IO RAAD |
| | Ontwerp salaris register vir ongekollekteerde salarisse | | | |
| | Hou by en bewaar veilig | | | |
| Geen Raadsbesluit vir aankope van bates | Kry Raadsbesluit vir aankope | HFB | Begin dadelik | IO RAAD |
| | Liasseer Raadsbesluit met aankope dokumentasie | | | |
| Geen bate telling gedoen | Batetellings kwartaaliks doen | HFB | Begin dadelik | RAAD |
| | Kwartaalliks verslag aan Raad | | | |
| | Alle bates verseker | | | |
| Geen kontrak register | Stel kontrakte register op | DC BEUKES | 30/01/09 | MB |
| | Hou kontrakte register in stand | TC BERGH | | RAAD |
| Rente op beleggings nie oorbetaal in primêre rekenings | Rente op beleggings oorbetaal in primêre rekenings | | Onmiddellik | IO |
| | Rente moet kwiteer word | HFB | | IO |
| Geen lenings register | Leningsregister opgestel word | HFB | Onmiddellik | RAAD |
| | Hou in stand en bewaar veilig | | | |
| Verkeerde bewerkings m.b.t. PAYE en oortyd | Opleiding in berekenings vir personeel | | | IO |
| | Doen berekenings | HFB | Onmiddellik | |
| | Kontroleer berekenings | | | |
| Geen bewyse van oortyd | Bywoningsregister vir oortyd bygehou | HKD | | IO |
| | Liasseer met betalingsbewyse | | Onmiddellik | |
| Geen salarisskaal nie | Druk op JEC vir salarisskale | HKD | Volg op | IO |
| | Hou by en betaal daarvolgens | | dadelik | |
| Posbeskrywings nie op persoonlike leërs | Posbeskrywings op persoonlike leërs geplaas | HKD | 23/01/09 | IO RAAD |

KAMIESBERG MUNISIPALITEIT

| UDITBEVINDING | REGSTELLING | VERANTWOORDELIKE PERSOON | SPERDATUM | MONITOR |
|--|---|-------------------------------------|------------------|--------------------|
| Geen magtiging vir salaris aftrekkings | Ontwerp magtigings vorm | HFB | 23/01/09 | Topbestuur Raad |
| | Vul in en liaseer | | | |
| Statutêre fondse nie aangewend vir doel | Verslag na Raad | MB | | |
| | Ondersoek aangeleentheid | RAAD | | |
| | Tree op ingevolge MFMA bepaling | MB | 23/01/09 | |
| | Geen onttrekkings uit projekterekening sonder magtiging van MB | HFB | | RAAD |
| | Brief aan CFO en Bank in dier voege. | MB | | |
| | Maandelikse rekonsiliasie van projekte rekening | HFB | | |
| Gebrekkige joernale | Skryf prosedure vir joernale | | | IO |
| | Werkswinkel personeel | HFB | 23/01/09 | RAAD |
| | Hou by en liaseer | | | |
| Geen rekonsiliasie van grootboeke | Doen proses beskrywing | | | |
| | Opleiding in rekonsiliasies | HFB | 10/02/09 | IO |
| | Doen en hou by | | | |